

FIRST STEP HOUSE, INC.

FINANCIAL STATEMENTS

JUNE 30, 2005

► Lake, Hill & Myers

A PROFESSIONAL CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS

FIRST STEP HOUSE, INC.

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INDEPENDENT AUDITORS' REPORT

November 9, 2005

To the Board of Directors and Management of  
First Step House, Inc.

We have audited the accompanying statement of financial position of First Step House, Inc. (a nonprofit organization) as of June 30, 2005 and the related statement of activities and change in net assets, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of First Step House, Inc. as of June 30, 2005, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 9, 2005 on our consideration of First Step House Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Lake, Hill & Myers

FIRST STEP HOUSE, INC.  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2005

ASSETS

Current assets:	\$ 9,868
Cash	188,387
Grants and contracts receivable	27,559
Other receivables	<u>3,892</u>
Prepaid expenses	<u>229,706</u>
Total current assets	<u>821,372</u>
Property and equipment, net	<u>\$1,051,078</u>

LIABILITIES AND NET ASSETS

Current liabilities:	\$ 35,921
Accounts payable	73,140
Accrued expenses	12,937
Line of credit payable	<u>17,648</u>
Current portion of long-term debt	<u>139,646</u>
Total current liabilities	<u>578,980</u>
Long-term liabilities:	<u>578,980</u>
Long-term debt, less current portion	<u>578,980</u>
Total long-term liabilities	<u>332,452</u>
Net assets:	<u>332,452</u>
Unrestricted	<u>\$1,051,078</u>

See notes to financial statements.

FIRST STEP HOUSE, INC.  
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS  
FOR THE YEAR ENDED JUNE 30, 2005

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support and revenue:			
Salt Lake County - State and County	\$ 417,303	\$ -	\$ 417,303
Salt Lake County - Federal	217,715	-	217,715
Veterans Administration	372,943	-	372,943
Volunteers of America	56,000	-	56,000
Food stamps	50,744	-	50,744
Utah County substance abuse	34,376	-	34,376
Mental Health Court	27,946	-	27,946
Public support	33,607	-	33,607
Program income - Client fees	334,900	-	334,900
Interest income	32	-	32
Other income	<u>10,917</u>	<u>-</u>	<u>10,917</u>
Total revenue	<u>1,556,483</u>	<u>-</u>	<u>1,556,483</u>
Expenses:			
Alcohol and drug rehabilitation	<u>1,252,288</u>	<u>-</u>	<u>1,252,288</u>
Total program services	<u>1,252,288</u>	<u>-</u>	<u>1,252,288</u>
Management and general	125,400	-	125,400
Fundraising	<u>85,401</u>	<u>-</u>	<u>85,401</u>
Total supporting services	<u>210,801</u>	<u>-</u>	<u>210,801</u>
Total expenses	<u>1,463,089</u>	<u>-</u>	<u>1,463,089</u>
Change in net assets	93,394	-	93,394
Net assets, June 30, 2004	<u>239,058</u>	<u>-</u>	<u>239,058</u>
Net assets, June 30, 2005	<u>\$ 332,452</u>	<u>\$ -</u>	<u>\$ 332,452</u>

See notes to financial statements.

FIRST STEP HOUSE, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2005

	Program services expenses	Supporting services expenses			Total expenses
	Alcohol and drug rehabilitation	Management and general	Fundraising	Total	
Personnel	\$ 803,968	\$ 95,303	\$ 78,197	\$ 173,500	\$ 977,468
Contract services	62,184	6,150	-	6,150	68,334
Food	76,114	-	-	-	76,114
House and kitchen supplies	62,155	-	-	-	62,155
House repairs and maintenance	28,055	2,775	-	2,775	30,830
Utilities	41,349	4,089	-	4,089	45,438
Insurance	22,203	2,196	-	2,196	24,399
Office supplies	20,776	2,463	2,021	4,484	25,260
Interest	30,371	3,600	2,954	6,554	36,925
Travel and training	14,639	1,448	-	1,448	16,087
Miscellaneous	717	1,428	1,172	2,600	3,317
Telephone	10,869	1,288	1,057	2,345	13,214
Rent	21,600	-	-	-	21,600
Recreation for residents	10,174	-	-	-	10,174
Depreciation	47,114	4,660	-	4,660	51,774
Total Expenses	<u>\$ 1,252,288</u>	<u>\$ 125,400</u>	<u>\$ 85,401</u>	<u>\$ 210,801</u>	<u>\$ 1,463,089</u>

See notes to financial statements.

FIRST STEP HOUSE, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2005

Cash flows from operating activities:	
Cash received from contributions, government, contracts and clients	\$ 1,478,008
Interest received	32
Cash paid to vendors and employees	(1,330,138)
Interest paid	<u>(35,321)</u>
Net cash provided by operating activities	<u>112,581</u>
Cash flows from investing activities:	
Purchase of property and equipment	<u>(5,000)</u>
Net cash used in investing activities	<u>(5,000)</u>
Cash flows from financing activities:	
Change in line of credit	(84,058)
Principal payments on long-term debt	<u>(14,981)</u>
Net cash used in financing activities	<u>(99,039)</u>
Net increase in cash	8,542
Cash at beginning of year	<u>1,326</u>
Cash at end of year	<u>\$ 9,868</u>

(continued)

See notes to financial statements.

FIRST STEP HOUSE, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2005

(continued)

Reconciliation of change in net assets to net cash provided by operating activities:	
Change in net assets	\$ 93,394
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	51,774
Change in assets and liabilities:	
Increase in grants receivable	(78,443)
Increase in other receivables	(23,460)
Decrease in prepaid expenses	196
Increase in accounts payable	16,209
Increase in accrued expenses	<u>52,911</u>
Net cash provided by operating activities	<u>\$ 112,581</u>

Schedule of non-cash investing and financing activities:

None.

See notes to financial statements.



FIRST STEP HOUSE, INC.  
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Operational Purpose

First Step House, Inc. (First Step) is a nonprofit corporation organized under the laws of the State of Utah on December 14, 1958. The Organization is a residential alcoholism treatment center providing alcohol and drug rehabilitation services. The Organization maintains additional facilities (apartment complexes) for graduates of the treatment program in order to provide them with a sober living environment, and also provides outpatient services. The Organization receives its funding from government grants, client fees, food stamps, and private/individual donations.

First Step's principal program is as follows:

Alcohol and drug rehabilitation - to help low/no income, often-homeless individuals, achieve long-term recovery from the dysfunctional effects of substance abuse and to return to society as meaningfully employed and responsible individuals.

Financial Statement Presentation

The accompanying financial statements of First Step have been prepared on the accrual method of accounting and accordingly reflect all significant receivables, payables and other liabilities.

First Step reports information regarding its financial position and activities according to the following three classes of net assets:

Unrestricted - accounts for unrestricted assets (net of related liabilities) available for support of the organization's operations. Assets designated by the Board of Directors for a specific purpose also are accounted for in this fund.

Temporarily Restricted - accounts for resources currently available for use, but expendable only for purposes specified by the donor.

Permanently Restricted - accounts for gifts requiring in perpetuity that the principal be invested and the income only be used.

Property and Equipment

Property and equipment are recorded at acquisition cost or, where donated, at estimated market value at the date of the donation. Depreciation is computed using the straight-line method based on estimated useful lives ranging from 5 to 40 years. Expenditures for repairs and maintenance are charged to expense as incurred.

### Cash Equivalents

For purposes of reporting cash flows, cash and cash equivalents are defined as cash on hand and highly liquid investments with original maturities of three months or less.

### Allowance for Doubtful Accounts

No allowance for doubtful accounts is provided as management believes all receivables are fully collectible.

### Donated Services

Amounts for donated services are reflected in the financial statements if the services create or enhance nonfinancial assets or if the Organization would be required to pay for the services if not donated. No amounts have been reflected in the financial statements for donated services. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization in completing the goals of its program.

### Contributions

All contributions are available for unrestricted use unless specifically restricted by the donor.

### Government Funding

Funding from all government sources is considered to be unrestricted as long as the amounts are expended under contract guidelines and is expended in the period for which it is contracted.

### Nonprofit Status

First Step was organized as a nonprofit corporation in accordance with the laws of the State of Utah and is exempt from federal income taxation under provisions of Section 501(c)(3) of the Internal Revenue Code.

### Functional Expenses

First Step allocates its expenses on a functional basis among its program and supporting services. Expenses that can be identified with the Organization's program or supporting services are directly classified to program or services. Other expenses that are common to several functions are allocated on a reasonable and systematic basis.

### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

## NOTE 2 - GRANTS AND CONTRACTS RECEIVABLE:

Grants and contracts receivable consist of the following at June 30, 2005:

Salt Lake County	\$117,718
Veterans Administration	60,980
Utah County	5,022
Volunteers of America	<u>4,667</u>
	<u>\$188,387</u>

## NOTE 3 - PROPERTY AND EQUIPMENT:

Property and equipment consists of the following at June 30, 2005:

Land	\$ 163,894
Buildings and improvements	1,050,562
Furniture and equipment	182,302
Vehicles	<u>44,098</u>
	1,440,856
Less accumulated depreciation	<u>(619,484)</u>
	<u>\$ 821,372</u>

## NOTE 4 - LEASE COMMITMENTS:

First Step currently leases a house from a related party (see Note 9) under a long-term lease agreement that expires in December, 2005, with a provision for a two year extension. The house is used to house graduates of the program as a transitional housing unit. The monthly rental amount under this agreement is \$1,800. During the year ended June 30, 2005, lease expense totaled \$21,600. Future minimum payments due under this lease agreement are as follows:

Year ending June 30,

2006	<u>\$10,800</u>
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## NOTE 5 - RETIREMENT PLAN:

First Step has established a defined contribution retirement plan (the Plan) for the benefit of its employees. Contributions to the Plan are determined by the Board of Directors. An employee must meet certain eligibility requirements in order to participate in the Plan. During the year ended June 30, 2005, First Step did not make any matching contributions to the Plan.

NOTE 6 - CONCENTRATIONS:

The majority of First Step's contract revenues are provided through Salt Lake County and the Veterans Administration. A loss of this support would have a materially adverse effect on First Step.

NOTE 7 - LINE OF CREDIT:

First Step maintains an unsecured line of credit agreement with a bank in the amount of \$150,000. The line of credit accrues interest at an interest rate of 1.5 percent plus the bank's "base" rate (7.75 percent at June 30, 2005). At June 30, 2005, the amount owed on the line of credit was \$12,937.

NOTE 8 - LONG-TERM DEBT:

Long-term debt consists of the following at June 30, 2005:

Mortgage note payable, monthly principal and interest payments of \$1,810, interest at 6.75 percent, due June 15, 2013, secured by property.	\$ 223,830
Note payable, monthly principal and interest payments of \$453, interest at 5.00 percent, due September 1, 2016, secured by equipment.	45,430
Mortgage note payable, monthly principal payments of \$200, non-interest bearing, due October 1, 2027, secured by property.	152,270
Mortgage note payable, monthly principal and interest payments of \$563, interest at 6.50 percent, due November 10, 2013, secured by property.	72,156
Mortgage note payable, monthly principal and interest payments of \$804, interest at 6.50 percent, due November 10, 2013, secured by property.	<u>102,942</u>
	596,628
Less current portion	<u>(17,648)</u>
	<u>\$ 578,980</u>

Future maturities of mortgages payable are as follows:

Year ending June 30.

2006	\$ 17,648
2007	18,632
2008	19,615
2009	20,795
2010	21,988
Thereafter	<u>497,950</u>
	<u>\$ 596,628</u>

NOTE 9 - RELATED PARTY TRANSACTIONS:

First Step leases a house from an employee under a long-term lease agreement that expires in December, 2005, with a provision for a two year extension. The monthly rental amount under this agreement is \$1,800. During the year ended June 30, 2005, rent expense under this lease agreement totaled \$21,600.

**ADDITIONAL INFORMATION**

FIRST STEP HOUSE, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2005

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Number</u>	<u>Grant Expenditures</u>
<u>United States Department of Health and Human Services</u>			
Pass-through from Salt Lake County	93.539	AL-1238C	\$217,715
<u>United States Department of Veteran Affairs</u>			
Veterans Administration*	64.024	V660P-4812	138,037
Veterans Administration*	64.024	per diem	149,111
Veterans Administration*	64.024	04-303-UT	85,795
<u>United States Department of Housing &amp; Urban Development</u>			
Volunteers of America	14.235	-	<u>56,000</u>
			<u>\$646,658</u>

\* - denotes major program

NOTE A - GENERAL:

The schedule of expenditures of federal awards presents the activity of all federal award programs of First Step House, Inc. (First Step). The First Step reporting entity is defined in Note 1 to First Step's financial statements. All federal financial awards received directly from federal agencies as well as federal financial awards passed through from other government agencies are included on the schedule.

NOTE B - BASIS OF ACCOUNTING:

The accompanying schedule of expenditures of federal awards is presented on an accrual basis of accounting. Grant expenditures are recognized as funds are spent or accrued. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

# ► Lake, Hill & Myers

A PROFESSIONAL CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS

6695 South 1300 East  
Salt Lake City, Utah 84121  
Voice: (801) 947-7500 Fax: (801) 947-7609

## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

November 9, 2005

To the Board of Directors and Management of  
First Step House, Inc.

We have audited the financial statements of First Step House, Inc. as of and for the year ended June 30, 2005, and have issued our report thereon dated November 9, 2005. We have conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered First Step House, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be a material weakness. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to management of First Step House, Inc. in a separate letter dated November 9, 2005.

### Compliance

As part of obtaining reasonable assurance about whether First Step House, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, board of directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Lake, Hill & Myers*



REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH OMB CIRCULAR A-133

November 9, 2005

To the Board of Directors and Management of  
First Step House, Inc.

Compliance

We have audited the compliance of First Step House, Inc. (a nonprofit organization) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2005. First Step House, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of First Step House, Inc.'s management. Our responsibility is to express an opinion on First Step House, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about First Step House, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of First Step House, Inc.'s compliance with those requirements.

In our opinion, First Step House, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2005.

### Internal Control Over Compliance

The management of First Step House, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered First Step House, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the audit committee, board of directors, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Lake, Hill & Myers*

FIRST STEP HOUSE, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2005

Summary of Auditors' Results

- i. The auditor issued an unqualified opinion on the financial statements of the Organization.
- ii. There are no reportable conditions or material weaknesses in internal control over the financial statements disclosed as a result of the audit of the financial statements.
- iii. The auditor noted no noncompliance which is material to the financial statements of the Organization.
- iv. There are no reportable conditions or material weaknesses in internal control over major programs disclosed as a result of the audit of the financial statements.
- v. The auditor issued an unqualified opinion on compliance with requirements applicable to each major program.
- vi. The auditor identified no findings reported under the caption of Audit Findings.
- vii. Major program consists of:

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
United States Department of Veteran Affairs:		
Veterans Administration		
Alcohol and Drug Rehabilitation	64.024	\$ 372,943

- viii. The Organization had one Type A program for the year ended June 30, 2005. The dollar threshold to distinguish Type A and Type B programs was \$300,000. Programs were selected to meet the percentage coverage rule of OMB Circular A-133 paragraph \_\_\_\_\_.520(f).
- ix. The Organization qualifies as a low risk auditee under paragraph .530 of OMB Circular A-133.

Audit Findings

There are no audit findings resulting from the audit.

FIRST STEP HOUSE, INC.  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2004

Ref

Finding

There are no prior audit findings.

FIRST STEP HOUSE, INC.  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2004

Ref

Corrective Action

There are no corrective action plan comments.

## ► Lake, Hill & Myers

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6695 South 1300 East  
Salt Lake City, Utah 84121  
Voice: (801) 947-7500 Fax: (801) 947-7609

### INDEPENDENT ACCOUNTANT'S REPORT ON STATE LEGAL COMPLIANCE

November 9, 2005

To the Board of Directors and Management of  
First Step House, Inc.

We have audited the financial statements of First Step House, Inc. for the year ended June 30, 2005, and have issued our report thereon dated November 9, 2005. As part of our audit, we have audited First Step House Inc.'s compliance with the requirements governing types of services allowed or unallowed; matching, level of effort, or earmarking; and special tests and provisions applicable to its major State assistance program as required by the State of Utah Legal Compliance Audit Guide for the year ended June 30, 2005. First Step House, Inc. received the following major State assistance program from the State of Utah:

#### Alcohol and Drug Abuse Treatment

(Utah Department of Human Services) – Passed through from Salt Lake County

The management of First Step House, Inc. is responsible for its compliance with all compliance requirements of the contract identified above. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements of the contract referred to above occurred. An audit includes examining, on a test basis, evidence about First Step House, Inc.'s compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed no instances of noncompliance with the requirements referred to above.

In our opinion, First Step House, Inc. complied, in all material respects, with the requirements governing types of services allowed or unallowed; matching, level of effort, or earmarking; and special tests and provisions that are applicable to its major State assistance program for the year ended June 30, 2005.

Lake, Hill & Myers